

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

**DEPARTMENT OF TREASURY**

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**STATE TAX COMMISSION**

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TO: Assessing Officers  
FROM: State Tax Commission  
RE: Licensed Mobile Home Parks and Licensed Campgrounds

This bulletin contains questions and answers which reflect our position regarding the taxable or exempt status of licensed mobile home park and licensed campground properties.

We emphasize that this bulletin is supplementary to our Bulletin No. 4 dated January 29, 1986. The portion of our Bulletin No. 4 dealing with mobile home and travel trailer assessments is reprinted as the last page of this bulletin.

PART I --- QUESTIONS AND ANSWERS INVOLVING LICENSED MOBILE HOME PARKS AND  
LICENSED CAMPGROUNDS

1. For what period is a seasonal mobile home park license issued?  
The license is an annual issue (Sec 125.1116, M.C.L.).
2. Are mobile homes or trailers located in a licensed mobile home park ever subject to ad valorem tax?  
Yes, when owned and used by park owner as a park office, storage or any use except habitation.
3. If a mobile home or trailer is licensed is it subject to the \$3 per month specific tax?  
Yes, if located in a licensed mobile home park.
4. If a mobile home or trailer is unlicensed is it subject to the \$3 specific tax?  
Yes (same as above).
5. What is the size of a trailer that can be legally licensed and towed on the public roadways of this state?  
8'4" wide x 45' long -- (Sec 257.719a, M.C.L.).
6. How are the general land improvements, such as street paving, curbs, mobile home lot slabs, drives, parking aprons, street lights, water lines and supply, sewerage and disposal system, and electrical distribution system treated? Real or Personal?  
As land improvements, real property assessed to the park owner.
7. Are seasonal mobile home parks and mobile home parks the same for tax purposes?  
Yes.
8. Can a seasonal mobile home park have permanent residents?  
No, not legally. (Sec 125.1116a, M.C.L.)
9. If a seasonal mobile home park has permanent occupants, are they subject to ad valorem tax?  
No.

10. If a seasonal mobile home park has permanent occupants, does this affect the taxable status of the temporary occupants?  
No.
11. If the trailer has built-on additions, can the trailer part of the structure be licensed?  
Yes, provided it is of legal size.
12. If the trailer has built-on additions, can the built-ons be licensed?  
No.
13. If a trailer has not been moved in over a year, will the purchase of a license for the trailer exempt it from ad valorem taxation?  
Yes, if legal size. Subject to requirements of 257.801(b), M.C.L.
14. On tax day, what years license is considered current?  
A license that will expire after tax day. A license that would be legal on the highway on tax day.
15. Does a license have to be located in any particular place on the trailer?  
No.

PART II -- THE FOLLOWING QUESTIONS ARE FOR LICENSED MOBILE HOME PARKS

**NOTE: FOR QUESTIONS 1 THUR 15, IMPROVEMENTS ARE CONSIDERED TO BE NOT OWNED OR INSTALLED BY THE OWNER OF THE MOBILE HOME PARK**

1. If a mobile home or trailer has central air conditioning, is the cooling unit that sets outside included in the \$3 fee?  
Yes.
2. Are detached sheds and buildings which are on concrete slabs, posts, piers or skids with or without floors included in the \$3 fee?  
No.  
  
Are they assessed as real or personal and to whom?  
Assessable as personal property, improvements on leased land, to the owner of the improvement.

3. Are detached sheds and buildings that are built on-site or detached sheds and buildings without chassis that were brought to the site by truck or motor vehicle included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

4. Are attached sheds which are on concrete, posts or piers with or without floors included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

5. Are attached carports and porches which are on concrete, posts or piers with or without floors included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

6. Are concrete floors, walks, patios, and etc. that are on-site but not part of the pad included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessed as personal property, improvements on leased land, to the owner of the improvement.

7. Are attached garages included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

8. Are wood-decks and porches built on-site by mobile homeowners included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

9. Are porches without chassis which are on concrete, posts or piers with or without floors included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

10. Are porches with chassis which are on concrete, posts or piers with or without floors included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

11. Are porches built on-site included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

12. Are porches that are precast and moved to the site included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

13. Are additions that were built on to the mobile homes that were not part of the original unit and are without chassis included in the \$3 fee?

No.

Are they assessed as real or personal and to whom?

Assessable as personal property, improvements on leased land, to the owner of the improvement.

14. Does it make a difference if the add-ons were built on-site or off-site?

No.

15. What is covered under the \$3 specific tax?

Generally everything that is manufactured as part of the trailer including add-on rooms that are hauled to the site and erected with the trailer. This would include heat exchangers and central air conditioning if the trailer were so equipped.

PART III - QUESTIONS REGARDING MOBILE HOMES AND TRAILERS NOT IN  
A LICENSED MOBILE HOME PARK OR LICENSED CAMPGROUND

HOW SHOULD MOBILE HOMES BE ASSESSED?

1. Mobile homes are assessable as part of the real property on which located. (Sec 211.2a, M.C.L.) (Regardless of habitation)

HOW SHOULD TRAVEL TRAILERS BE ASSESSED?

2. Travel trailers which can be legally licensed should be assessed as personal property to the owner of the trailer if found to be unlicensed on tax day. If owner is unknown, they should be assessed as personal property to the owner of the property on which it is located.

3. What constitutes temporary living?

Temporary living could be full-time from April 1 to October 31, but not more than 15 consecutive days in any 30 day period from November 1 to March 1. More frequent useage constitutes habitation which would make the trailer assessable as real property.